

TAX - Section 13

<i>1.0</i>	<i>Internal Revenue Service or Department of Revenue Vendor Levies</i>	<i>(APB #63)</i>
<i>2.0</i>	<i>Department of Revenue Tax Set-off Program</i>	<i>(APB #91)</i>
<i>3.0</i>	<i>Filing Department of Revenue Sales Tax Returns</i>	<i>(APB #27)</i>
<i>4.0</i>	<i>Internal Revenue Service 1099 Reporting</i>	<i>(APB #93)</i>
<i>5.0</i>	<i>Internal Revenue Service Request Information: Interest Payments</i>	<i>(APB #102)</i>
<i>6.0</i>	<i>Sales Tax Exempt Numbers</i>	

SUMMARY OF TAX

The Department of Health and Social Services has tax-related responsibilities in the following areas:

- ! Internal Revenue Service (IRS) or Department of Revenue (DOR) levies against a particular vendor for amounts owed (TAX 1.0);*
- ! DOR tax set-off program whereby the Department of Revenue may intercept State of Wisconsin checks as a set off against delinquent taxes owed the State by the payee (TAX 2.0);*
- ! DOR sales tax returns filed by the Bureau of Fiscal Services for tax collected by divisions and organizations selling taxable goods or services (TAX 3.0);*
- ! IRS W-9's to be filed for payments of \$600 or more in rents, payments for services of a non-employee, prizes and awards made in the course of a trade or business. See TAX 4.0 for instructions for IRS 1099 coding;*
- ! IRS Form 8038-G and 8038-GC to be filed for interest payments, including lease contracts or installment purchases of capital goods (TAX 5.0).*
- ! Sales and Use Tax Exempt Status Numbers to be used when purchasing goods and services for official state business.*